

STATE OF MISSOURI



AMERICAN RECOVERY AND REINVESTMENT ACT SUPPLEMENTAL STATEWIDE CENTRAL SERVICE COST ALLOCATION PLAN

ACTUAL 2011

OFFICE OF ADMINISTRATION
DIVISION OF ACCOUNTING

CERTIFICATION FOR THE
STATE OF MISSOURI
AMERICAN RECOVERY AND REINVESTMENT ACT
SUPPLEMENTAL STATEWIDE COST ALLOCATION PLAN
Certification by the Responsible Official

This is to certify that I have reviewed the cost allocation plan submitted herewith and to the best of my knowledge and belief:

- (1) All costs included in this fiscal year 2011 rate proposal are allowable in accordance with the requirements of OMB Circular A-87, "Cost Principles for State and Local Governments," and the Federal award(s) to which they apply. The costs included in this proposal include fiscal year 2011 costs incurred after the American Recovery and Reinvestment Act (ARRA) was signed.
- (2) All costs included in this proposal are properly allocable to Federal awards on the basis of a causal relationship between the estimated expenses to be incurred and the awards to which they are allocated in accordance with applicable requirements. Further, the same costs that have been treated as indirect costs have not been claimed as direct costs. Similar types of cost have been accounted for consistently.

I declare that the foregoing is true and correct.

Governmental Unit State of Missouri

Signature

Stacy Neal

Name of Official Stacy Neal

Title

Director, Division of Accounting

Date of Execution March 26, 2012

STATE OF MISSOURI
AMERICAN RECOVERY AND REINVESTMENT ACT
SUPPLEMENTAL STATEWIDE COST ALLOCATION PLAN

Scope of Plan

The Missouri ARRA Supplemental Statewide Cost Allocation Plan is an annual report prepared by the Office of Administration, Division of Accounting. The procedures and guidelines for the preparation of this report are contained in the United States Office of Management and Budget Circular A-87, "Cost Principles for State, Local and Indian Tribal Governments." The plan provides an allocation of actual fiscal year 2011 costs incurred after ARRA was signed.

The cost pools included in this plan are as follows:

- Office of Administration - Rent
- Office of Administration - Fringes
- Office of Administration - Information Technology Services
- Office of Administration - Accounting
- ARRA Specific Employees - Salaries and Wages
- Office of Administration - Purchasing
- Office of the State Treasurer - Disbursements

For all cost pools included in this plan, only the costs incurred from state funds have been allocated. Federal fund expenditures have not been included in the original total cost for each cost pool. Allocations have been made to state agencies irregardless of their eligibility for reimbursement of central administrative indirect costs.

This plan was prepared by the Office of Administration, Division of Accounting. All inquiries should be directed to Ms. Jessica Opie, Division of Accounting at (573) 751-4761.

STATE OF MISSOURI
CENTRAL SERVICE COST ALLOCATION PLAN
TABLE OF CONTENTS

SCHEDULE

| | |
|-------------------|-------|
| SUMMARY DATA..... | A.001 |
|-------------------|-------|

ARRA RENT

| | |
|---|-------|
| Nature and Extent of Services | 1 |
| Total Costs to be Allocated | 1.2 |
| Costs to be Allocated by Activity (Cost Pool) | 1.3 |
| Detail Activity Allocation - Capitol Building | 1.4.1 |
| Detail Activity Allocation - Truman Building | 1.4.2 |
| Cost Allocation Summary | 1.5 |

FRINGES

| | |
|---|-------|
| Nature and Extent of Services | 2 |
| Total Costs to be Allocated | 2.2 |
| Costs to be Allocated by Activity (Cost Pool) | 2.3 |
| Detail Activity Allocation - Fringes | 2.4.1 |
| Detail Activity Allocation - Section II | 2.4.2 |
| Cost Allocation Summary | 2.5 |

INFORMATION TECHNOLOGY SERVICES

| | |
|---|-------|
| Nature and Extent of Services | 3 |
| Total Costs to be Allocated | 3.2 |
| Costs to be Allocated by Activity (Cost Pool) | 3.3 |
| Detail Activity Allocation - Section II | 3.4.1 |
| Cost Allocation Summary | 3.5 |

ACCOUNTING

| | |
|---|-------|
| Nature and Extent of Services | 4 |
| Total Costs to be Allocated | 4.2 |
| Costs to be Allocated by Activity (Cost Pool) | 4.3 |
| Detail Activity Allocation - Accounting | 4.4.1 |
| Cost Allocation Summary | 4.5 |

SALARIES AND WAGES

| | |
|---|-------|
| Nature and Extent of Services | 5 |
| Total Costs to be Allocated | 5.2 |
| Costs to be Allocated by Activity (Cost Pool) | 5.3 |
| Detail Activity Allocation - ARRA Coord Asst | 5.4.1 |
| Cost Allocation Summary | 5.5 |

STATE OF MISSOURI
CENTRAL SERVICE COST ALLOCATION PLAN
TABLE OF CONTENTS (CONTINUED)

SCHEDULE

PURCHASING

| | |
|---|-------|
| Nature and Extent of Services | 6 |
| Total Costs to be Allocated | 6.2 |
| Costs to be Allocated by Activity (Cost Pool) | 6.3 |
| Detail Activity Allocation - Operating | 6.4.1 |
| Cost Allocation Summary | 6.5 |

TREASURER

| | |
|---|-------|
| Nature and Extent of Services | 7 |
| Total Costs to be Allocated | 7.2 |
| Costs to be Allocated by Activity (Cost Pool) | 7.3 |
| Detail Activity Allocation - Disbursements | 7.4.1 |
| Cost Allocation Summary | 7.5 |

MAXIMUS
Allocated Costs By Department

Fiscal Year ARRA SWCAP

2011

Version 1.0001-1

Detail

| Grantee Departments | ARRA Rent | Fringes | Information Technology Services | Accounting | Salaries and Wages | Purchasing | Treasurer |
|---------------------------|-----------|---------|------------------------------------|------------|--------------------|------------|-----------|
| Legislature | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| Judiciary | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| Lt. Governor | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| Secretary of State | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| Office of Administration | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| Agriculture | 148 | 102 | 0 | 122 | 66 | 8 | 35 |
| Conservation | 105 | 72 | 0 | 87 | 47 | 6 | 25 |
| Economic Development | 733 | 505 | 0 | 606 | 328 | 41 | 175 |
| Elementary & Secondary Ed | 5,873 | 4,044 | 0 | 4,848 | 2,626 | 326 | 1,402 |
| Higher Ed | 1,190 | 819 | 0 | 982 | 532 | 66 | 284 |
| Health | 369 | 254 | 0 | 304 | 165 | 20 | 88 |
| MoDOT | 8,118 | 5,591 | 0 | 6,700 | 3,630 | 453 | 1,938 |
| Labor | 23 | 16 | 0 | 19 | 10 | 1 | 5 |
| Mental Health | 16 | 11 | 0 | 13 | 7 | 1 | 4 |
| Natural Resources | 3,441 | 2,370 | 0 | 2,841 | 1,539 | 191 | 821 |
| Public Safety | 488 | 336 | 0 | 403 | 218 | 27 | 116 |
| Revenue | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| Social Services | 2,435 | 1,677 | 0 | 2,010 | 1,089 | 135 | 581 |
| Corrections | 26 | 17 | 0 | 21 | 11 | 1 | 6 |
| All Other | 0 | 23,981 | 62,409 | 0 | 0 | 0 | 0 |
| SubTotal | 22,965 | 39,795 | 62,409 | 18,956 | 10,268 | 1,276 | 5,480 |
| Direct Billed | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| Unallocated | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| Total | 22,965 | 39,795 | 62,409 | 18,956 | 10,268 | 1,276 | 5,480 |

MAXIMUS

Allocated Costs By Department

Fiscal Year ARRA SWCAP

2011

Version 1.0001-1

Detail

| Grantee Departments | Total Allocated | Roll Forward | Cost With Roll Forward | Adjustments | Proposed Costs |
|---------------------------|-----------------|--------------|------------------------|-------------|----------------|
| Legislature | 0 | 0 | 0 | 0 | 0 |
| Judiciary | 0 | 0 | 0 | 0 | 0 |
| Lt. Governor | 0 | 0 | 0 | 0 | 0 |
| Secretary of State | 0 | 0 | 0 | 0 | 0 |
| Office of Administration | 0 | 0 | 0 | 0 | 0 |
| Agriculture | 481 | 0 | 481 | 0 | 481 |
| Conservation | 342 | 0 | 342 | 0 | 342 |
| Economic Development | 2,388 | 0 | 2,388 | 0 | 2,388 |
| Elementary & Secondary Ed | 19,119 | 0 | 19,119 | 0 | 19,119 |
| Higher Ed | 3,873 | 0 | 3,873 | 0 | 3,873 |
| Health | 1,200 | 0 | 1,200 | 0 | 1,200 |
| MoDOT | 26,430 | 0 | 26,430 | 0 | 26,430 |
| Labor | 74 | 0 | 74 | 0 | 74 |
| Mental Health | 52 | 0 | 52 | 0 | 52 |
| Natural Resources | 11,203 | 0 | 11,203 | 0 | 11,203 |
| Public Safety | 1,588 | 0 | 1,588 | 0 | 1,588 |
| Revenue | 0 | 0 | 0 | 0 | 0 |
| Social Services | 7,927 | 0 | 7,927 | 0 | 7,927 |
| Corrections | 82 | 0 | 82 | 0 | 82 |
| All Other | 86,390 | 0 | 86,390 | 0 | 86,390 |
| SubTotal | 161,149 | 0 | 161,149 | 0 | 161,149 |
| Direct Billed | 0 | 0 | 0 | 0 | 0 |
| Unallocated | 0 | 0 | 0 | 0 | 0 |
| Total | 161,149 | 0 | 161,149 | 0 | 161,149 |

SCHEDULE 1
ARRA 2011

STATE OF MISSOURI

ARRA RENT

NATURE AND EXTENT OF SERVICES

The cost of rental office space is charged to general revenue under the Division of Facilities Management, Design and Construction of the Office of Administration for FY11 for the Capitol Building and the Truman Building. The space charged is for state employees that have been selected to oversee the section 1512 reporting requirements.

These costs are allocated to each department based on original budgeted ARRA appropriations.

MAXIMUS**Schedule .2 - Costs To Be Allocated
For Department ARRA Rent**

Fiscal Year ARRA SWCAP

2011

Version 1.0003-1

| | 1st Allocation | 2nd Allocation | Sub-Total | Total |
|---------------------------------------|----------------|----------------|-----------|---------------|
| Expenditures Per Financial Statement: | 23,675 | | | 23,675 |
| Total Allocated Additions: | | | 0 | 0 |
| Total To Be Allocated: | <u>23,675</u> | <u>0</u> | <u></u> | <u>23,675</u> |

MAXIMUS
Schedule .3 - Costs Allocated By Activity
For Department ARRA Rent

| | Total | General & Admin | Capitol Building | Truman Building |
|------------------------|--------|-----------------|------------------|-----------------|
| Other Expense & Cost | | | | |
| Total Expenditures | 23,675 | 0 | 4,274 | 19,401 |
| Departmental Totals | | | | |
| Total Expenditures | 23,675 | 0 | 4,274 | 19,401 |
| Deductions | | | | |
| Total Deductions | 0 | 0 | 0 | 0 |
| Functional Cost | 23,675 | 0 | 4,274 | 19,401 |
| Allocation Step 1 | | | | |
| 1st Allocation | 23,675 | 0 | 4,274 | 19,401 |
| Allocation Step 2 | | | | |
| 2nd Allocation | 0 | 0 | 0 | 0 |
| Total For 01 ARRA Rent | | | | |
| Total Allocated | 23,675 | 0 | 4,274 | 19,401 |

MAXIMUS

**Schedule .4 - Detail Activity Allocations
For Department ARRA Rent**

Activity - Capitol Building

| Receiving Department | Allocation Units | Allocation Percentage | Gross Allocation | Direct Billed | Allocation Step1 | Allocation Step2 | Total Allocation |
|---------------------------------|------------------|-----------------------|------------------|---------------|------------------|------------------|------------------|
| Information Technology Services | 50,152,333 | 3.0004 | 128 | | 128 | | 128 |
| Agriculture | 10,440,058 | 0.6246 | 27 | | 27 | | 27 |
| Conservation | 7,428,227 | 0.4444 | 19 | | 19 | | 19 |
| Economic Development | 51,805,631 | 3.0993 | 132 | | 132 | | 132 |
| Elementary & Secondary Ed | 414,646,492 | 24.8065 | 1,060 | | 1,060 | | 1,060 |
| Higher Ed | 84,000,000 | 5.0253 | 215 | | 215 | | 215 |
| Health | 26,010,769 | 1.5561 | 67 | | 67 | | 67 |
| MoDOT | 573,245,975 | 34.2948 | 1,465 | | 1,465 | | 1,465 |
| Labor | 1,596,111 | 0.0955 | 4 | | 4 | | 4 |
| Mental Health | 1,100,000 | 0.0658 | 3 | | 3 | | 3 |
| Natural Resources | 242,985,471 | 14.5367 | 621 | | 621 | | 621 |
| Public Safety | 34,450,275 | 2.0610 | 88 | | 88 | | 88 |
| Social Services | 171,897,218 | 10.2839 | 440 | | 440 | | 440 |
| Corrections | 1,767,334 | 0.1057 | 5 | | 5 | | 5 |
| SubTotal | 1,671,525,894 | 100.0000 | 4,274 | | 4,274 | | 4,274 |
| Total | 1,671,525,894 | 100.0000 | 4,274 | | 4,274 | | 4,274 |

Allocation Basis: Index of Appropriations

Allocation Source: Index

MAXIMUS

Schedule .4 - Detail Activity Allocations
For Department ARRA Rent

Activity - Truman Building

| Receiving Department | Allocation Units | Allocation Percentage | Gross Allocation | Direct Billed | Allocation Step1 | Allocation Step2 | Total Allocation |
|---------------------------------|------------------|-----------------------|------------------|---------------|------------------|------------------|------------------|
| Information Technology Services | 50,152,333 | 3.0004 | 582 | | 582 | | 582 |
| Agriculture | 10,440,058 | 0.6246 | 121 | | 121 | | 121 |
| Conservation | 7,428,227 | 0.4444 | 86 | | 86 | | 86 |
| Economic Development | 51,805,631 | 3.0993 | 601 | | 601 | | 601 |
| Elementary & Secondary Ed | 414,646,492 | 24.8065 | 4,813 | | 4,813 | | 4,813 |
| Higher Ed | 84,000,000 | 5.0253 | 975 | | 975 | | 975 |
| Health | 26,010,769 | 1.5561 | 302 | | 302 | | 302 |
| MoDOT | 573,245,975 | 34.2948 | 6,653 | | 6,653 | | 6,653 |
| Labor | 1,596,111 | 0.0955 | 19 | | 19 | | 19 |
| Mental Health | 1,100,000 | 0.0658 | 13 | | 13 | | 13 |
| Natural Resources | 242,985,471 | 14.5367 | 2,820 | | 2,820 | | 2,820 |
| Public Safety | 34,450,275 | 2.0610 | 400 | | 400 | | 400 |
| Social Services | 171,897,218 | 10.2839 | 1,995 | | 1,995 | | 1,995 |
| Corrections | 1,767,334 | 0.1057 | 21 | | 21 | | 21 |
| SubTotal | 1,671,525,894 | 100.0000 | 19,401 | | 19,401 | | 19,401 |
| Total | 1,671,525,894 | 100.0000 | 19,401 | | 19,401 | | 19,401 |

Allocation Basis: Index of Appropriations

Allocation Source: Index

MAXIMUS
Schedule .5 - Allocation Summary
For Department ARRA Rent

| Receiving Department | Total | Capitol Building | Truman Building |
|---------------------------|--------|------------------|-----------------|
| Information Technology | 710 | 128 | 582 |
| Agriculture | 148 | 27 | 121 |
| Conservation | 105 | 19 | 86 |
| Economic Development | 733 | 132 | 601 |
| Elementary & Secondary Ed | 5,873 | 1,060 | 4,813 |
| Higher Ed | 1,190 | 215 | 975 |
| Health | 369 | 67 | 302 |
| MoDOT | 8,118 | 1,465 | 6,653 |
| Labor | 23 | 4 | 19 |
| Mental Health | 16 | 3 | 13 |
| Natural Resources | 3,441 | 621 | 2,820 |
| Public Safety | 488 | 88 | 400 |
| Social Services | 2,435 | 440 | 1,995 |
| Corrections | 26 | 5 | 21 |
| Direct Billed | 0 | 0 | 0 |
| Total | 23,675 | 4,274 | 19,401 |



SCHEDULE 2
ARRA 2011

STATE OF MISSOURI

FRINGES

NATURE AND EXTENT OF SERVICES

The costs of State Contributions for personnel that are performing ARRA related activities to the Employee Retirement System including contributions to the Group Health Insurance Fund, the Employee Deferred Compensation Plan, and the Social Security System are charged to a central service account under the Office of Administration.

These costs are allocated to each department based on original budgeted ARRA appropriations. Section II costs are disallowed and allocated to "All Other."

MAXIMUS
Schedule .2 - Costs To Be Allocated
For Department Fringes

| | 1st Allocation | 2nd Allocation | Sub-Total | Total |
|---------------------------------------|----------------|----------------|-----------|---------------|
| Expenditures Per Financial Statement: | 40,284 | | | 40,284 |
| Total Allocated Additions: | | | 0 | 0 |
| Total To Be Allocated: | <u>40,284</u> | <u>0</u> | | <u>40,284</u> |

MAXIMUS
Schedule .3 - Costs Allocated By Activity
For Department Fringes

| | Total | General & Admin | Fringes | Section II |
|---------------------------------|--------|-----------------|---------|------------|
| Other Expense & Cost | | | | |
| Fringes | 16,303 | 0 | 16,303 | 0 |
| Section II | 23,981 | 0 | 0 | 23,981 |
| Departmental Totals | | | | |
| Total Expenditures | 40,284 | 0 | 16,303 | 23,981 |
| Deductions | | | | |
| Total Deductions | 0 | 0 | 0 | 0 |
| Functional Cost | 40,284 | 0 | 16,303 | 23,981 |
| Allocation Step 1 | | | | |
| 1st Allocation | 40,284 | 0 | 16,303 | 23,981 |
| Allocation Step 2 | | | | |
| 2nd Allocation | 0 | 0 | 0 | 0 |
| Total For 03 Fringes | | | | |
| Total Allocated | 40,284 | 0 | 16,303 | 23,981 |

MAXIMUS**Schedule .4 - Detail Activity Allocations
For Department Fringes****Activity - Fringes**

| Receiving Department | Allocation Units | Allocation Percentage | Gross Allocation | Direct Billed | Allocation Step1 | Allocation Step2 | Total Allocation |
|---------------------------------|------------------|-----------------------|------------------|---------------|------------------|------------------|------------------|
| Information Technology Services | 50,152,333 | 3.0004 | 489 | | 489 | | 489 |
| Agriculture | 10,440,058 | 0.6246 | 102 | | 102 | | 102 |
| Conservation | 7,428,227 | 0.4444 | 72 | | 72 | | 72 |
| Economic Development | 51,805,631 | 3.0993 | 505 | | 505 | | 505 |
| Elementary & Secondary Ed | 414,646,492 | 24.8065 | 4,044 | | 4,044 | | 4,044 |
| Higher Ed | 84,000,000 | 5.0253 | 819 | | 819 | | 819 |
| Health | 26,010,769 | 1.5561 | 254 | | 254 | | 254 |
| MoDOT | 573,245,975 | 34.2948 | 5,591 | | 5,591 | | 5,591 |
| Labor | 1,596,111 | 0.0955 | 16 | | 16 | | 16 |
| Mental Health | 1,100,000 | 0.0658 | 11 | | 11 | | 11 |
| Natural Resources | 242,985,471 | 14.5367 | 2,370 | | 2,370 | | 2,370 |
| Public Safety | 34,450,275 | 2.0610 | 336 | | 336 | | 336 |
| Social Services | 171,897,218 | 10.2839 | 1,677 | | 1,677 | | 1,677 |
| Corrections | 1,767,334 | 0.1057 | 17 | | 17 | | 17 |
| SubTotal | 1,671,525,894 | 100.0000 | 16,303 | | 16,303 | | 16,303 |
| Total | 1,671,525,894 | 100.0000 | 16,303 | | 16,303 | | 16,303 |

Allocation Basis: Index of Appropriations

Allocation Source: Index

**Schedule .4 - Detail Activity Allocations
For Department Fringes****Activity - Section II**

| Receiving Department | Allocation Units | Allocation Percentage | Gross Allocation | Direct Billed | Allocation Step1 | Allocation Step2 | Total Allocation |
|----------------------|------------------|-----------------------|------------------|---------------|------------------|------------------|------------------|
| All Other | 100 | 100.0000 | 23,981 | | 23,981 | | 23,981 |
| SubTotal | 100 | 100.0000 | 23,981 | | 23,981 | | 23,981 |
| Total | 100 | 100.0000 | 23,981 | | 23,981 | | 23,981 |

Allocation Basis: Disallowed Portion

Allocation Source: Dissallowed Portion

MAXIMUS
Schedule .5 - Allocation Summary
For Department Fringes

| Receiving Department | Total | Fringes | Section II |
|---------------------------|--------|---------|------------|
| Information Technology | 489 | 489 | 0 |
| Agriculture | 102 | 102 | 0 |
| Conservation | 72 | 72 | 0 |
| Economic Development | 505 | 505 | 0 |
| Elementary & Secondary Ed | 4,044 | 4,044 | 0 |
| Higher Ed | 819 | 819 | 0 |
| Health | 254 | 254 | 0 |
| MoDOT | 5,591 | 5,591 | 0 |
| Labor | 16 | 16 | 0 |
| Mental Health | 11 | 11 | 0 |
| Natural Resources | 2,370 | 2,370 | 0 |
| Public Safety | 336 | 336 | 0 |
| Social Services | 1,677 | 1,677 | 0 |
| Corrections | 17 | 17 | 0 |
| All Other | 23,981 | 0 | 23,981 |
| Direct Billed | 0 | 0 | 0 |
| Total | 40,284 | 16,303 | 23,981 |

STATE OF MISSOURI
INFORMATION TECHNOLOGY SERVICES
NATURE AND EXTENT OF SERVICES

The Information Technology Services Division is responsible for providing computing services, network services, and communication services to state agencies.

The costs of time spent for oversight, for data collection requirements, and transparency requirements of ARRA.

These expenses are included in the Section II cost pool and are disallowed and allocated to "All Other".

MAXIMUS
Schedule .2 - Costs To Be Allocated
For Department Information Technology Services

| | 1st Allocation | 2nd Allocation | Sub-Total | Total |
|---------------------------------------|----------------|----------------|-----------|--------|
| Expenditures Per Financial Statement: | 60,097 | | | 60,097 |
| ARRA Rent | 710 | | 710 | |
| Fringes | 489 | | 489 | |
| Accounting | | 586 | 586 | |
| Salaries and Wages | | 318 | 318 | |
| Purchasing | | 39 | 39 | |
| Treasurer | | 170 | 170 | |
| Total Allocated Additions: | 1,199 | 1,113 | 2,312 | 2,312 |
| Total To Be Allocated: | 61,296 | 1,113 | | 62,409 |

MAXIMUS

Schedule .3 - Costs Allocated By Activity
For Department Information Technology Services

| | Total | General & Admin | Section II |
|--|--------|-----------------|------------|
| Other Expense & Cost | | | |
| Section II | 60,097 | 0 | 60,097 |
| Departmental Totals | | | |
| Total Expenditures | 60,097 | 0 | 60,097 |
| Deductions | | | |
| Total Deductions | 0 | 0 | 0 |
| Functional Cost | 60,097 | 0 | 60,097 |
| Allocation Step 1 | | | |
| Inbound- All Others | 1,199 | 1,199 | 0 |
| Reallocate Admin Costs | | (1,199) | 1,199 |
| 1st Allocation | 61,296 | 0 | 61,296 |
| Allocation Step 2 | | | |
| Inbound- All Others | 1,113 | 1,113 | 0 |
| Reallocate Admin Costs | | (1,113) | 1,113 |
| 2nd Allocation | 1,113 | 0 | 1,113 |
| Total For 05 Information Technology Services | | | |
| Total Allocated | 62,409 | 0 | 62,409 |

MAXIMUS
Schedule .4 - Detail Activity Allocations
For Department Information Technology Services

Activity - Section II

| Receiving Department | Allocation Units | Allocation Percentage | Gross Allocation | Direct Billed | Allocation Step1 | Allocation Step2 | Total Allocation |
|----------------------|------------------|-----------------------|------------------|---------------|------------------|------------------|------------------|
| All Other | 100 | 100.0000 | 61,296 | | 61,296 | 1,113 | 62,409 |
| SubTotal | 100 | 100.0000 | 61,296 | | 61,296 | 1,113 | 62,409 |
| Total | 100 | 100.0000 | 61,296 | | 61,296 | 1,113 | 62,409 |

Allocation Basis: Disallowed Portion

Allocation Source: Dissallowed Portion

MAXIMUS

Schedule .5 - Allocation Summary
For Department Information Technology Services

| Receiving Department | Total | Section II |
|----------------------|---------------|---------------|
| All Other | 62,409 | 62,409 |
| Direct Billed | 0 | 0 |
| Total | <u>62,409</u> | <u>62,409</u> |



STATE OF MISSOURI

ACCOUNTING

NATURE AND EXTENT OF SERVICES

The Division of Accounting is responsible for payroll and accounting services for all State agencies.

The costs of time spent on reporting requirements of ARRA funding allocated based on original budgeted ARRA appropriations.

MAXIMUS

**Schedule .2 - Costs To Be Allocated
For Department Accounting**

| | 1st Allocation | 2nd Allocation | Sub-Total | Total |
|---------------------------------------|----------------|----------------|-----------|--------|
| Expenditures Per Financial Statement: | 19,542 | | | 19,542 |
| Total Allocated Additions: | | | 0 | 0 |
| Total To Be Allocated: | 19,542 | 0 | | 19,542 |

MAXIMUS

**Schedule .3 - Costs Allocated By Activity
For Department Accounting**

| | Total | General & Admin | Accounting |
|--------------------------------|--------|-----------------|------------|
| Wages & Benefits | | | |
| Salaries & Wages | 19,542 | 0 | 19,542 |
| Departmental Totals | | | |
| Total Expenditures | 19,542 | 0 | 19,542 |
| Deductions | | | |
| Total Deductions | 0 | 0 | 0 |
| Functional Cost | | | |
| Functional Cost | 19,542 | 0 | 19,542 |
| Allocation Step 1 | | | |
| 1st Allocation | 19,542 | 0 | 19,542 |
| Allocation Step 2 | | | |
| 2nd Allocation | 0 | 0 | 0 |
| Total For 06 Accounting | | | |
| Total Allocated | 19,542 | 0 | 19,542 |

MAXIMUS
Schedule .4 - Detail Activity Allocations
For Department Accounting

Activity - Accounting

| Receiving Department | Allocation Units | Allocation Percentage | Gross Allocation | Direct Billed | Allocation Step1 | Allocation Step2 | Total Allocation |
|---------------------------------|------------------|-----------------------|------------------|---------------|------------------|------------------|------------------|
| Information Technology Services | 50,152,333 | 3.0004 | 586 | | 586 | | 586 |
| Agriculture | 10,440,058 | 0.6246 | 122 | | 122 | | 122 |
| Conservation | 7,428,227 | 0.4444 | 87 | | 87 | | 87 |
| Economic Development | 51,805,631 | 3.0993 | 606 | | 606 | | 606 |
| Elementary & Secondary Ed | 414,646,492 | 24.8065 | 4,848 | | 4,848 | | 4,848 |
| Higher Ed | 84,000,000 | 5.0253 | 982 | | 982 | | 982 |
| Health | 26,010,769 | 1.5561 | 304 | | 304 | | 304 |
| MoDOT | 573,245,975 | 34.2948 | 6,700 | | 6,700 | | 6,700 |
| Labor | 1,596,111 | 0.0955 | 19 | | 19 | | 19 |
| Mental Health | 1,100,000 | 0.0658 | 13 | | 13 | | 13 |
| Natural Resources | 242,985,471 | 14.5367 | 2,841 | | 2,841 | | 2,841 |
| Public Safety | 34,450,275 | 2.0610 | 403 | | 403 | | 403 |
| Social Services | 171,897,218 | 10.2839 | 2,010 | | 2,010 | | 2,010 |
| Corrections | 1,767,334 | 0.1057 | 21 | | 21 | | 21 |
| SubTotal | 1,671,525,894 | 100.0000 | 19,542 | | 19,542 | | 19,542 |
| Total | 1,671,525,894 | 100.0000 | 19,542 | | 19,542 | | 19,542 |

Allocation Basis: Index of Appropriations
Allocation Source: Index

MAXIMUS

**Schedule .5 - Allocation Summary
For Department Accounting**

| Receiving Department | Total | Accounting |
|---------------------------|--------|------------|
| Information Technology | 586 | 586 |
| Agriculture | 122 | 122 |
| Conservation | 87 | 87 |
| Economic Development | 606 | 606 |
| Elementary & Secondary Ed | 4,848 | 4,848 |
| Higher Ed | 982 | 982 |
| Health | 304 | 304 |
| MoDOT | 6,700 | 6,700 |
| Labor | 19 | 19 |
| Mental Health | 13 | 13 |
| Natural Resources | 2,841 | 2,841 |
| Public Safety | 403 | 403 |
| Social Services | 2,010 | 2,010 |
| Corrections | 21 | 21 |
| Direct Billed | 0 | 0 |
| Total | 19,542 | 19,542 |



STATE OF MISSOURI

SALARIES AND WAGES

NATURE AND EXTENT OF SERVICES

Salary and wage costs for state employees that are performing ARRA related functions. These employees have been selected to provide statewide oversight for reporting and compliance with the Act.

These costs are allocated to each department based on original budgeted ARRA appropriations. Section II costs are disallowed and allocated to "All Other."

MAXIMUS
Schedule .2 - Costs To Be Allocated
For Department Salaries and Wages

| | 1st Allocation | 2nd Allocation | Sub-Total | Total |
|---------------------------------------|----------------|----------------|-----------|--------|
| Expenditures Per Financial Statement: | 10,586 | | | 10,586 |
| Total Allocated Additions: | | | 0 | 0 |
| Total To Be Allocated: | 10,586 | 0 | | 10,586 |

MAXIMUS

**Schedule .3 - Costs Allocated By Activity
For Department Salaries and Wages**

| | Total | General & Admin | ARRA Coord Asst |
|--|--------|-----------------|-----------------|
| Wages & Benefits | | | |
| Salaries & Wages | 10,586 | 0 | 10,586 |
| Departmental Totals | | | |
| Total Expenditures | 10,586 | 0 | 10,586 |
| Deductions | | | |
| Total Deductions | 0 | 0 | 0 |
| Functional Cost | | | |
| Functional Cost | 10,586 | 0 | 10,586 |
| Allocation Step 1 | | | |
| 1st Allocation | 10,586 | 0 | 10,586 |
| Allocation Step 2 | | | |
| 2nd Allocation | 0 | 0 | 0 |
| Total For 07 Salaries and Wages | | | |
| Total Allocated | 10,586 | 0 | 10,586 |

MAXIMUS**Schedule .4 - Detail Activity Allocations
For Department Salaries and Wages**

Activity - ARRA Coord Asst

| Receiving Department | Allocation Units | Allocation Percentage | Gross Allocation | Direct Billed | Allocation Step1 | Allocation Step2 | Total Allocation |
|---------------------------------|------------------|-----------------------|------------------|---------------|------------------|------------------|------------------|
| Information Technology Services | 50,152,333 | 3.0004 | 318 | | 318 | | 318 |
| Agriculture | 10,440,058 | 0.6246 | 66 | | 66 | | 66 |
| Conservation | 7,428,227 | 0.4444 | 47 | | 47 | | 47 |
| Economic Development | 51,805,631 | 3.0993 | 328 | | 328 | | 328 |
| Elementary & Secondary Ed | 414,646,492 | 24.8065 | 2,626 | | 2,626 | | 2,626 |
| Higher Ed | 84,000,000 | 5.0253 | 532 | | 532 | | 532 |
| Health | 26,010,769 | 1.5561 | 165 | | 165 | | 165 |
| MoDOT | 573,245,975 | 34.2948 | 3,630 | | 3,630 | | 3,630 |
| Labor | 1,596,111 | 0.0955 | 10 | | 10 | | 10 |
| Mental Health | 1,100,000 | 0.0658 | 7 | | 7 | | 7 |
| Natural Resources | 242,985,471 | 14.5367 | 1,539 | | 1,539 | | 1,539 |
| Public Safety | 34,450,275 | 2.0610 | 218 | | 218 | | 218 |
| Social Services | 171,897,218 | 10.2839 | 1,089 | | 1,089 | | 1,089 |
| Corrections | 1,767,334 | 0.1057 | 11 | | 11 | | 11 |
| SubTotal | 1,671,525,894 | 100.0000 | 10,586 | | 10,586 | | 10,586 |
| Total | 1,671,525,894 | 100.0000 | 10,586 | | 10,586 | | 10,586 |

Allocation Basis: Index of Appropriations

Allocation Source: Index

MAXIMUS
Schedule .5 - Allocation Summary
For Department Salaries and Wages

| Receiving Department | Total | ARRA Coord Asst |
|---------------------------|--------|-----------------|
| Information Technology | 318 | 318 |
| Agriculture | 66 | 66 |
| Conservation | 47 | 47 |
| Economic Development | 328 | 328 |
| Elementary & Secondary Ed | 2,626 | 2,626 |
| Higher Ed | 532 | 532 |
| Health | 165 | 165 |
| MoDOT | 3,630 | 3,630 |
| Labor | 10 | 10 |
| Mental Health | 7 | 7 |
| Natural Resources | 1,539 | 1,539 |
| Public Safety | 218 | 218 |
| Social Services | 1,089 | 1,089 |
| Corrections | 11 | 11 |
| Direct Billed | 0 | 0 |
| Total | 10,586 | 10,586 |

SCHEDULE 6
ARRA 2011

STATE OF MISSOURI

PURCHASING

NATURE AND EXTENT OF SERVICES

This Division of Purchasing is responsible for procurement of all supplies, materials, equipment, and contractual services required by the various State departments and agencies. The Division will oversee contracts entered into at a state-wide level. Most contracts are completed by each State department, as needed, and therefore are not included in these costs.

Operating costs for ARRA are not directly billed and have been allocated to each State department based on original budgeted ARRA appropriations.

MAXIMUS
Schedule .2 - Costs To Be Allocated
For Department Purchasing

| | 1st Allocation | 2nd Allocation | Sub-Total | Total |
|---------------------------------------|----------------|----------------|-----------|--------------|
| Expenditures Per Financial Statement: | 1,315 | | | 1,315 |
| Total Allocated Additions: | | | 0 | 0 |
| Total To Be Allocated: | <u>1,315</u> | <u>0</u> | <u></u> | <u>1,315</u> |

MAXIMUS

**Schedule .3 - Costs Allocated By Activity
For Department Purchasing**

| | Total | General & Admin | Operating |
|-------------------------|-------|-----------------|-----------|
| Other Expense & Cost | | | |
| Operating | 1,315 | 0 | 1,315 |
| Departmental Totals | | | |
| Total Expenditures | 1,315 | 0 | 1,315 |
| Deductions | | | |
| Total Deductions | 0 | 0 | 0 |
| Functional Cost | 1,315 | 0 | 1,315 |
| Allocation Step 1 | | | |
| 1st Allocation | 1,315 | 0 | 1,315 |
| Allocation Step 2 | | | |
| 2nd Allocation | 0 | 0 | 0 |
| Total For 08 Purchasing | | | |
| Total Allocated | 1,315 | 0 | 1,315 |

MAXIMUS**Schedule .4 - Detail Activity Allocations
For Department Purchasing**

Activity - Operating

| Receiving Department | Allocation Units | Allocation Percentage | Gross Allocation | Direct Billed | Allocation Step1 | Allocation Step2 | Total Allocation |
|---------------------------------|------------------|-----------------------|------------------|---------------|------------------|------------------|------------------|
| Information Technology Services | 50,152,333 | 3.0004 | 39 | | 39 | | 39 |
| Agriculture | 10,440,058 | 0.6246 | 8 | | 8 | | 8 |
| Conservation | 7,428,227 | 0.4444 | 6 | | 6 | | 6 |
| Economic Development | 51,805,631 | 3.0993 | 41 | | 41 | | 41 |
| Elementary & Secondary Ed | 414,646,492 | 24.8065 | 326 | | 326 | | 326 |
| Higher Ed | 84,000,000 | 5.0253 | 66 | | 66 | | 66 |
| Health | 26,010,769 | 1.5561 | 20 | | 20 | | 20 |
| MoDOT | 573,245,975 | 34.2948 | 453 | | 453 | | 453 |
| Labor | 1,596,111 | 0.0955 | 1 | | 1 | | 1 |
| Mental Health | 1,100,000 | 0.0658 | 1 | | 1 | | 1 |
| Natural Resources | 242,985,471 | 14.5367 | 191 | | 191 | | 191 |
| Public Safety | 34,450,275 | 2.0610 | 27 | | 27 | | 27 |
| Social Services | 171,897,218 | 10.2839 | 135 | | 135 | | 135 |
| Corrections | 1,767,334 | 0.1057 | 1 | | 1 | | 1 |
| SubTotal | 1,671,525,894 | 100.0000 | 1,315 | | 1,315 | | 1,315 |
| Total | 1,671,525,894 | 100.0000 | 1,315 | | 1,315 | | 1,315 |

Allocation Basis: Index of Appropriations

Allocation Source: Index

MAXIMUS
Schedule .5 - Allocation Summary
For Department Purchasing

| Receiving Department | Total | Operating |
|---------------------------|-------|-----------|
| Information Technology | 39 | 39 |
| Agriculture | 8 | 8 |
| Conservation | 6 | 6 |
| Economic Development | 41 | 41 |
| Elementary & Secondary Ed | 326 | 326 |
| Higher Ed | 66 | 66 |
| Health | 20 | 20 |
| MoDOT | 453 | 453 |
| Labor | 1 | 1 |
| Mental Health | 1 | 1 |
| Natural Resources | 191 | 191 |
| Public Safety | 27 | 27 |
| Social Services | 135 | 135 |
| Corrections | 1 | 1 |
| Direct Billed | 0 | 0 |
| Total | 1,315 | 1,315 |

STATE OF MISSOURI

TREASURER

NATURE AND EXTENT OF SERVICES

The State Treasurer is responsible for disbursement of State funds, reconciliation of bank accounts, redemption of warrants, and related activities.

All ARRA related receipts, disbursements, reconciliation of bank accounts will be managed by this office.

These costs are allocated to each department based on original budgeted ARRA appropriations.

MAXIMUS
Schedule .2 - Costs To Be Allocated
For Department Treasurer

| | 1st Allocation | 2nd Allocation | Sub-Total | Total |
|---------------------------------------|----------------|----------------|-----------|--------------|
| Expenditures Per Financial Statement: | 5,650 | | | 5,650 |
| Total Allocated Additions: | | | 0 | 0 |
| Total To Be Allocated: | <u>5,650</u> | <u>0</u> | | <u>5,650</u> |

MAXIMUS

**Schedule .3 - Costs Allocated By Activity
For Department Treasurer**

| | Total | General & Admin | Disbursements |
|---------------------------------|-------|-----------------|---------------|
| Other Expense & Cost | | | |
| Disbursements | 5,650 | 0 | 5,650 |
| Departmental Totals | | | |
| Total Expenditures | 5,650 | 0 | 5,650 |
| Deductions | | | |
| Total Deductions | 0 | 0 | 0 |
| Functional Cost | 5,650 | 0 | 5,650 |
| Allocation Step 1 | | | |
| 1st Allocation | 5,650 | 0 | 5,650 |
| Allocation Step 2 | | | |
| 2nd Allocation | 0 | 0 | 0 |
| Total For 09 Treasurer | | | |
| Total Allocated | 5,650 | 0 | 5,650 |

MAXIMUS**Schedule .4 - Detail Activity Allocations
For Department Treasurer****Activity - Disbursements**

| Receiving Department | Allocation Units | Allocation Percentage | Gross Allocation | Direct Billed | Allocation Step1 | Allocation Step2 | Total Allocation |
|---------------------------------|------------------|-----------------------|------------------|---------------|------------------|------------------|------------------|
| Information Technology Services | 50,152,333 | 3.0004 | 170 | | 170 | | 170 |
| Agriculture | 10,440,058 | 0.6246 | 35 | | 35 | | 35 |
| Conservation | 7,428,227 | 0.4444 | 25 | | 25 | | 25 |
| Economic Development | 51,805,631 | 3.0993 | 175 | | 175 | | 175 |
| Elementary & Secondary Ed | 414,646,492 | 24.8065 | 1,402 | | 1,402 | | 1,402 |
| Higher Ed | 84,000,000 | 5.0253 | 284 | | 284 | | 284 |
| Health | 26,010,769 | 1.5561 | 88 | | 88 | | 88 |
| MoDOT | 573,245,975 | 34.2948 | 1,938 | | 1,938 | | 1,938 |
| Labor | 1,596,111 | 0.0955 | 5 | | 5 | | 5 |
| Mental Health | 1,100,000 | 0.0658 | 4 | | 4 | | 4 |
| Natural Resources | 242,985,471 | 14.5367 | 821 | | 821 | | 821 |
| Public Safety | 34,450,275 | 2.0610 | 116 | | 116 | | 116 |
| Social Services | 171,897,218 | 10.2839 | 581 | | 581 | | 581 |
| Corrections | 1,767,334 | 0.1057 | 6 | | 6 | | 6 |
| SubTotal | 1,671,525,894 | 100.0000 | 5,650 | | 5,650 | | 5,650 |
| Total | 1,671,525,894 | 100.0000 | 5,650 | | 5,650 | | 5,650 |

Allocation Basis: Index of Appropriations

Allocation Source: Index

MAXIMUS

**Schedule .5 - Allocation Summary
For Department Treasurer**

| Receiving Department | Total | Disbursements |
|---------------------------|-------|---------------|
| Information Technology | 170 | 170 |
| Agriculture | 35 | 35 |
| Conservation | 25 | 25 |
| Economic Development | 175 | 175 |
| Elementary & Secondary Ed | 1,402 | 1,402 |
| Higher Ed | 284 | 284 |
| Health | 88 | 88 |
| MoDOT | 1,938 | 1,938 |
| Labor | 5 | 5 |
| Mental Health | 4 | 4 |
| Natural Resources | 821 | 821 |
| Public Safety | 116 | 116 |
| Social Services | 581 | 581 |
| Corrections | 6 | 6 |
| Direct Billed | 0 | 0 |
| Total | 5,650 | 5,650 |